

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of : **Confirmation No. 2119**
Akira TAKAYASU et al. : Attorney Docket No. 2006_0076A
Serial No. 10/567,684 : Group Art Unit 2837
Filed February 9, 2006 : Examiner Forrest M. Phillips
SOUND ABSORBING MATERIAL : **Mail Stop: AMENDMENT**

AMENDMENT AND RESPONSE TO NON-FINAL REJECTION

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Responsive to the Office Action of August 4, 2008, the time for responding thereto being extended for three months in accordance with a Petition for Extension of Time submitted herewith, please amend the above-identified application as follows: